

● Industry Circular



Internal Revenue Service Alcohol, Tobacco and Firearms Division Washington, D.C. 20224

Industry Circular No. 72-15

June 12, 1972

REORGANIZATION AND RELOCATION OF ALCOHOL, TOBACCO AND FIREARMS DIVISION

Federal firearms licensees and explosives licensees and permittees; proprietors of distilled spirits plants, bonded wine cellars, taxpaid wine bottling houses, volatile fruit-flavor concentrate plants, export warehouses, and vinegar plants; dealers and users of specially denatured alcohol; reproducers of specially denatured alcohol articles; users of taxfree alcohol; manufacturers of tobacco products, cigarette papers and tubes, non-beverage products (drawback), and liquor bottles; brewers; wholesale dealers in alcoholic beverages; and others concerned:

PURPOSE. The purpose of this circular is to inform you that, on March 8, 1972, the Secretary of the Treasury announced that the Alcohol, Tobacco and Firearms Division of the Internal Revenue Service, with all its programs and functions, would be transferred on July 1, 1972, from the Internal Revenue Service to the Department of the Treasury as a full bureau under the general direction of the Assistant Secretary of the Treasury for Enforcement, Tariff and Trade Affairs, and Operations.

The further purpose of this circular is to advise you generally as to the organization of the new Bureau and to apprise you of the effect of this change upon you and your operations.

BACKGROUND. The transfer is the result of a comprehensive study conducted last year which determined that placing the functions of Alcohol, Tobacco and Firearms Division under the Assistant Secretary in charge of all other Treasury enforcement bureaus would result in improved coordination and control and greater flexibility, without disturbing revenue functions.

NAME AND ORGANIZATION OF THE NEW BUREAU. The name of the new bureau is the Bureau of Alcohol, Tobacco and Firearms. Action is underway aimed at development of an optimal structure which will provide for efficient administration of alcohol, tobacco, firearms and explosives laws. Consideration will be given to the needs of the regulated industries when actions are taken, and offices and personnel will remain available at local levels to provide necessary advice and assistance to industry members.

The Bureau of Alcohol, Tobacco and Firearms will operate under an interim organization while a permanent organization is being accomplished. The interim structure is basically a continuation of the current organization with the exception that each Assistant Regional Commissioner, Alcohol, Tobacco and Firearms will be redesignated Regional Director, Bureau of Alcohol, Tobacco and Firearms and will report to the Director, Bureau of Alcohol, Tobacco and Firearms, in Washington, D.C., rather than a Regional Commissioner, Internal Revenue Service. In addition, Special Investigators and Chief Special Investigators will be redesignated Special Agents and Special Agents in Charge, respectively.

Overall direction and policy-making will be provided by the headquarters office of the new Bureau. Programs of inspection and supervision of industry operations, and of examination and processing of most industry documents will continue to be carried out by regional organizations operating under the guidance and supervision of Regional Directors. The actual front-line duties will continue to be performed by the same personnel who now perform them. Although we expect that there will, in the future, be changes in the physical location and mailing addresses of some of our offices, there are none at this time. Timely notice of such changes will be given affected industry members.

EFFECT OF CHANGE UPON REGULATED INDUSTRIES. For the immediate future, under the interim organizational structure, tax returns (both excise and special occupational) and other documents (certain claims, firearms applications, offers-in-compromise) now required to be filed with Internal Revenue Service District Directors or Service Centers will continue to be filed with those offices of Internal Revenue Service. Documents which are now filed with the Assistant Regional Commissioners, Alcohol, Tobacco and Firearms (operations reports, documents covering transfers of accountable commodities, various applications, claims, offers-in-compromise, requests for information, and related documents) will be filed with the Regional Directors, Bureau of Alcohol, Tobacco and Firearms, at the locations now specified for the Assistant Regional Commissioners, Alcohol, Tobacco and Firearms. Documents now required to be filed with the Director, Alcohol, Tobacco and Firearms Division, (certain applications, formulas, requests for rulings and exceptions from certain requirements) will be filed with the Director of the new Bureau.

In short, for the present, you should continue to conduct required transactions with the same officials with whom you now deal.

COMMENTS. The Assistant Secretary for Enforcement, Tariff and Trade Affairs, and Operations will explain any contemplated major changes to representatives of the affected industries.

INQUIRIES. Inquiries concerning this circular should refer to its number and be addressed to the Director, Alcohol, Tobacco and Firearms Division, Internal Revenue Service, Washington, D.C. 20224.

Rex D. Davis

Rex D. Davis, Director
Alcohol, Tobacco and Firearms Division

Postage and Fees Paid
Internal Revenue Service



Department of
the Treasury

Internal Revenue Service
Washington, DC 20224

Official
Business

Penalty For
Private Use, \$300